

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____
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**Amendment No. 1 to HB2821**

**Kisber  
Signature of Sponsor**

**AMEND Senate Bill No. 2747\***

**House Bill No. 2821**

by deleting Section 1 of the bill and by substituting instead the following:

SECTION 1. (a) Tennessee Code Annotated, Section 7-53-305(e), is amended by deleting the language "the corporation shall submit" and by substituting instead the language "the corporation lessee shall submit".

(b) Tennessee Code Annotated, Section 7-53-305(e), is amended by deleting the language "as determined by the assessor" and by substituting instead the language "as estimated by the lessee".

(c) Tennessee Code Annotated, Section 7-53-305(e), is amended by adding the following sentence at the end of the subsection:

Each lessee of the corporation shall be responsible for the timely completion and filing of the report, and failure to timely complete and file the report shall subject such lessees to a penalty of one hundred dollars (\$100) for each day the report is late; provided, that no lessee shall be liable who has provided the state board of equalization information required by this section insofar as may be pertinent to property leased by the lessee from the corporation.

AND FURTHER AMEND by deleting Section 2 of the bill and by substituting instead the following:

SECTION 2. (a) Tennessee Code Annotated, Section 48-101-312(d), is amended by deleting the language "the corporation shall submit" and by substituting instead the language "the corporation lessee shall submit".

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**AMEND Senate Bill No. 2747\***

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(b) Tennessee Code Annotated, Section 48-101-312(d), is amended by deleting from subdivision (2) the language "as shall be determined by the assessor of property" and by substituting instead the language "as estimated by the lessee".

(c) Tennessee Code Annotated, Section 48-101-312(d), is amended by adding the following sentence at the end of the subsection:

Each lessee of the corporation shall be responsible for the timely completion and filing of the report, and failure to timely complete and file the report shall subject such lessees to a penalty of one hundred dollars (\$100) for each day the report is late; provided, that no lessee shall be liable who has provided the state board of equalization information required by this section insofar as may be pertinent to property leased by the lessee from the corporation.